

1 SECTION 1. Amend section three (3) of said chapter by changing  
2 the word "board" to "commission" in line twenty-one (21) thereof.

1 SEC. 2. Amend section four (4) of said chapter by changing the  
2 word "board" to "commission" in line twelve (12) thereof.

1 SEC. 3. Amend section five (5) of said chapter by changing the  
2 word "board" to "commission" in lines ten (10), eleven (11), fourteen  
3 (14), twenty-three (23), twenty-four (24), twenty-seven (27), thirty  
4 (30), thirty-four (34), thirty-five (35), forty-two (42), forty-seven  
5 (47), fifty-two (52), sixty-six (66), sixty-nine (69), seventy-three  
6 (73), eighty-nine (89), ninety-eight (98), one hundred three (103),  
7 one hundred six (106), one hundred seven (107), one hundred eight  
8 (108), one hundred twelve (112), one hundred nineteen (119), one  
9 hundred twenty-one (121), one hundred twenty-two (122), one hun-  
10 dred twenty-six (126), one hundred twenty-eight (128), and one hun-  
11 dred thirty-six (136) thereof.

1 SEC. 4. Wherever the word "board", referring to the board of  
2 assessment and review, appears in said chapter and has not been  
3 specifically referred to in this act, the word "board" is hereby changed  
4 to "commission", and the code editor is hereby authorized to make  
5 said change.

Approved April 3, 1939.

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CHAPTER 178  
INCOME TAX ON FEDERAL SALARIES

S. F. 467

AN ACT to amend section six thousand nine hundred forty-three-f eight (6943-f8), code, 1935, as amended by section three (3) of chapter one hundred eighty-four (184), acts of the Forty-seventh General Assembly, to provide that the salaries, wages, and other compensation received by United States officials or employees shall be subject to state income tax and to provide that the interest upon obligations of the United States and its possessions, agencies or instrumentalities shall be subject to state income tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section six thousand nine hundred forty-three-f eight  
2 (6943-f8), Code, 1935, as amended by section three (3) of Chapter  
3 one hundred eighty-four (184), Acts of the Forty-seventh General  
4 Assembly, is hereby amended by striking therefrom paragraph "e."  
5 of subsection two (2) and inserting in lieu thereof the following:  
6 "Pensions of all kinds received by veterans from the United States  
7 Government by reason of service in the military forces of the United  
8 States, including disability or dependency compensation paid to vet-  
9 erans, their widows, orphans, or parents, and the retirement pay of  
10 persons retired from the military forces of the United States under the  
11 laws of the United States."

1 SEC. 2. Section six thousand nine hundred forty-three-f eight  
2 (6943-f8), Code, 1935, as amended by section three (3) of Chapter

3 one hundred eighty-four (184), Acts of the Forty-seventh General  
4 Assembly, is hereby amended by striking all of paragraph "d" of  
5 subsection two (2).

1 SEC. 3. The provisions of this act shall apply to all salaries re-  
2 ceived by federal officials or employees of the United States govern-  
3 ment as provided for herein from and after January 1, 1939.

1 SEC. 4. In event that any phrase, clause or section of this act is  
2 found to be unconstitutional for any reason, such unconstitutionality  
3 shall not have the effect of invalidating those other portions of this  
4 act which may be found to be constitutional but those other portions  
5 which are found to be constitutional shall remain in full force and  
6 effect.

1 SEC. 5. This act being deemed of immediate importance shall be  
2 in full force and effect after its publication in the Eagle Grove Eagle,  
3 a newspaper published in Eagle Grove, Iowa, and in the Cedar Rapids  
4 Gazette, a newspaper published at Cedar Rapids, Iowa.

Approved April 24, 1939.

I hereby certify that the foregoing act was published in the Eagle Grove Eagle, May  
4, 1939, and the Cedar Rapids Gazette, May 2, 1939.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 179

### INCOME TAX RETURN

S. F. 60

AN ACT to amend subsection three (3) of section six thousand nine hundred forty-three-  
f twenty-one (6943-f21), code, 1935, removing the penalties and changing the inter-  
est charged for failure to report income in the income tax return in certain cases.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Subsection three (3) of section six thousand nine hun-  
2 dred forty-three-f twenty-one (6943-f21) is hereby amended to read  
3 as follows:

4 "In addition to the tax or additional tax as determined by the board  
5 under the provisions of subsections one (1) and two (2) of this sec-  
6 tion, the taxpayer shall pay interest on such tax or additional tax  
7 so determined at the rate of six per cent per annum, computed from  
8 the date the return was required by law to be filed; provided that in  
9 case the return was not filed within the time required by law, or in  
10 case the failure to report any income was due to an attempt to avoid  
11 and evade the tax, rather than a mistake in interpreting or applying  
12 the law, there shall be added to and made a part of such tax or addi-  
13 tional tax, an additional amount by way of penalty, equal to five per  
14 cent of such tax and additional tax, but in no case less than one dol-  
15 lar, and interest upon the entire amount shall be paid at the rate of one  
16 per cent per month for each month, or fraction of a month, the tax  
17 remains unpaid, instead of the interest hereinbefore provided."